GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 – To amend G.O.Ms.No.23, Revenue (Commercial Taxes-II) Department, dated 18.01.2019 – Orders– Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.MS.No. 459 Dated: 02-12-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.26/2018-Central Tax (Rate), dated 31.12.2018.
3. G.O.Ms.No.23, Revenue (CT-II) Department, dated 18.01.2019.
4. Notification No.10/2023-Central Tax (Rate), dated.26.07.2023.
5. G.O.Ms.No.379, Revenue (CT) Department, dated 04.08.2023.
6. Notification No.18/2025-Central Tax(Rate), dated.24.10.2025 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter No. REV03-12039/56/2025-POLICY-CCT, dated.05.11.2025.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 02.12.2025.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.23, Revenue (CT-II) Department, dated the 18th January, 2019 published in the Gazette of Andhra Pradesh, Extraordinary, Part I, vide number G.1095, dated the 21st January, 2019, namely:-

AMENDMENT

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);"

2. This notification shall come into force on the 1st day of November, 2025.

Note:- The principal notification issued in G.O.Ms.No.23, Revenue (CT-II) Department, dated the 18th January, 2019 was published in the Gazette of Andhra Pradesh, Extra-ordinary, Part. I,

vide number G.1095, dated the 21st January, 2019 and was lastamended vide notification issued in G.O.Ms.No.379, Revenue (CT) Department, datedthe 4th August, 2023 published in the Gazette of Andhra Pradesh, Extra-ordinary, Part. I, vide number G.606, dated the 4th August, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)
Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli, Guntur.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada .
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT), A.P.Secretariat, Velagapudi.
The Law (H) Department, A.P., Secretariat, Velagapudi.
Sf/Sc.

// FORWARDED BY ORDER //

SECTION OFFICER